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April 14, 2008

Kay H. Oshel
Director of the Office of Policy,
Report and Disclosure
Office of Labor-Management Standards
U.S. Department of Labor
200 Constitution Avenue, NW, Room N-5609
Washington, DC 20210



Re: Proposed Rule Making - T1 Form/RIN 1215-AB64

Dear Ms. Oshel:

I am an employer-appointed trustee serving on the Board of Trustees of a Taft-Hartley trust fund. I am employed by ABM Security Services. It has recently been brought to my attention that the U.S. Department of Labor issued a Notice of Proposed Rulemaking on March 4, 2008 pertaining to a new T-1 reporting requirement. Unlike the Department's prior attempts to promulgate a T-1 reporting requirement, the current proposal would required that such a report be filed for all trust funds, even those that already file Form 5500 with the Department of Labor.

As I am sure you are aware, Taft-Hartley funds are managed by an equal number of union and employer-appointed trustees. Thus, extensive comments are required to combat the Department's notion that, simply by virtue of employer contributions to these funds which are negotiated between signatory employers and unions, the funds become nothing more than a tool for use by the unions. The current deadline for filing comments is May 5, 2008 which leaves little time to prepare thoughtful and well-reasoned comments as many employers and trust funds are currently in the midst of preparing other important government filings.

Therefore, I am hereby requesting an extension of time to file comments to this proposal. In all fairness, the deadline should be moved to June 17, 2008 to enable full participation from the regulated community.

Sincerely.

**ABM Security Services** 

Larry T. Smith President

LTS:ccz